2009 DRAFTING REQUEST

Received By: jkreye

Bill

Received: 09/02/2008

Wanted: As time permits					Identical to LRB:			
For: Spencer Black (608) 266-7521					By/Representing: terri			
This file may be shown to any legislator: NO					Drafter: jkreye			
May Contact:					Addl. Drafters:			
Subject: Tax, Business - crp inc, fran				Extra Copies:				
Submit vi	a email: YES							
Requester's email: Rep.Black@legis.wisconsin.gov								
Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov								
Pre Topi	c:							
No specif	ic pre topic giv	ven						
Topic:								
Disclosing	g tax settlemei	nts and audits						
Instruction	ons:							
See Attack	hed							
Drafting	History:						PUP. 101	
Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	<u>Jacketed</u>	Required	
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Pre Topic:				
No specific pre topic given				
Topic:				
Disclosing tax settlements and audits				
Instructions:				
See Attached				
Drafting History:				
Vers. Drafted Reviewed Typed Proofed /? jkreye	Submitted Jacketed Required			

<END>

FE Sent For:

Kreye, Joseph

From:

Zimmerman, Terri

Sent:

To:

Subject:

Monday, July 21, 2008 1:32 PM Kreye, Joseph Redraft of 2007 Assembly Bill 516

Joe,

Spence would like 2007 AB 516 redrafted for the 2009 legislative session. AB 516 relates to: disclosing income & franchise tax settlements & audits.

Terri Zimmerman Rep. Spencer Black's office 266-7521

2007 - 2008 LEGISLATURE

2007 ASSEMBLY BILL 516

DO30 LRB-0199/1 JK: (jf)rs

in 9-2-08

October 2, 2007 – Introduced by Representatives Black, Musser, Jorgensen, Zepnick, Pocan, Seidel, Berceau and A. Williams, cosponsored by Senators Jauch, Sullivan, Lehman and Hansen. Referred to Committee on Ways and Means.

 λ_{N} λ_{CT} to amount 71.78 (1)

AN ACT to amend 71.78 (1); and to create 71.78 (9m) of the statutes; relating

to: disclosing income and franchise tax settlements and audits.

Analysis by the Legislative Reference Bureau

Under current law, the Department of Revenue (DOR) may not disclose information contained in an income or franchise tax return or claim submitted to DOR, except under limited circumstances which are generally related to tax administration and law enforcement. Under this bill, DOR must disclose to any person the amount of and the reason for any audit of or settlement relating to a return or claim filed by a corporation that increases the corporation's tax liability for any taxable year by at least \$100,000.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 71.78 (1) of the statutes is amended to read:

71.78 **(1)** DIVULGING INFORMATION. Except as provided in subs. (4), (4m), (9m), and (10), no person may divulge or circulate or offer to obtain, divulge or circulate any information derived from an income, franchise, withholding, fiduciary, partnership,

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limited liability company or gift tax return or tax credit claim, including information

ASSEMBLY BILL 516

which may be furnished by the department as provided in this section. This subsection does not prohibit publication by any newspaper of information lawfully derived from such returns or claims for purposes of argument or prohibit any public speaker from referring to such information in any address. This subsection does not prohibit the department from publishing statistics classified so as not to disclose the identity of particular returns, or claims or reports and the items thereof. This subsection does not prohibit employees or agents of the department of revenue from offering or submitting any return, including joint returns of a spouse or former spouse, separate returns of a spouse, individual returns of a spouse or former spouse and combined individual income tax returns, or from offering or submitting any claim, schedule, exhibit, writing or audit report or a copy of, and any information derived from, any of those documents as evidence into the record of any contested matter involving the department in proceedings or litigation on state tax matters if, in the department's judgment, that evidence has reasonable probative value.

Section 2. 71.78 (9m) of the statutes is created to read:

71.78 **(9m)** DISCLOSURE OF AUDITS AND SETTLEMENTS. The department shall disclose to any person the amount of and the reason for any audit of or settlement relating to a return or claim filed by a corporation that increases the corporation's tax liability for any taxable year by at least \$100,000.

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STATE OF WISCONSIN – LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

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DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-0030/1dn JK:jld:rs

September 3, 2008

Representative Black:

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This draft is based on 2007 Assembly Bill 516.

Joseph T. Kreye Legislative Attorney Phone: (608) 266-2263

E-mail: joseph.kreye@legis.wisconsin.gov

Duerst, Christina

From:

Zimmerman, Terri

Sent:

To:

Subject:

Friday, March 05, 2010 4:02 PM LRB.Legal Draft Review: LRB 09-0030/1 Topic: Disclosing tax settlements and audits

Please Jacket LRB 09-0030/1 for the ASSEMBLY.